

State of South Carolina Solar Energy System Credit (TC-38) Certification for Solar Systems

South Carolina Code of Laws § 12-6-3587 states that “A credit may not be allowed for a solar system unless the system is certified for performance by the nonprofit Solar Rating and Certification Corporation or a comparable entity endorsed by the State Energy Office.” Instructions for certification of solar hot water heaters and PV systems are below; for all other equipment, taxpayer should retain with tax records a copy of the manufacturer’s certification that the equipment meets federal tax credit eligibility requirements of 26 USC § 25D.

- I. The Solar Rating and Certification Corporation certifies solar hot water systems. Taxpayers seeking the Solar Energy System Credit for a solar hot water system should keep a copy of their certification and receipts for equipment and installation with their tax records for documentation in case of an audit.
- II. For photovoltaic systems, **the State Energy Office recognizes any solar interconnection agreement between a utility and a taxpayer as a certification that the system has been reviewed by an appropriate entity.** Taxpayers seeking the Solar Energy System Credit for a photovoltaic system should keep a copy of their utility interconnection agreement and receipts for equipment and installation with their tax records for documentation in case of an audit.
- III. Taxpayers seeking the Solar Energy System Credit for systems which are not connected to the grid may not receive the credit unless they are able to certify to the conditions below.

Taxpayer/Applicant Name: _____

Taxpayer/Applicant Address: _____

Address of solar installation, if different from above:

(Address where system is installed must be owned by the taxpayer requesting a tax credit.)

Installation completion date: _____

(Equipment must be installed in the year for which a tax credit is requested.)

In order to demonstrate compliance with § 12-6-3587 SC Code of Laws, I certify that the system for which I am seeking a tax credit will not be grid-connected and each of the following criteria has been met:

1. PV modules comply with the most recent version of UL Std. 1703 for Flat Plate Photovoltaic Modules and Panels.
2. Inverters and charge controls comply with the most recent version of UL Std.1741 for inverters, converters and controllers for use in independent power systems.
3. The system has received all applicable permits and final inspection approval by building code enforcement authority having jurisdiction. (Please keep a copy of building inspection approval with tax records for auditing purposes.)
4. The property where this equipment was installed has no connection to any electrical utility OR the equipment has been installed to be completely independent of any existing electrical utility connections on this property.

Name of Installer (Please Print): _____

Business Name: _____

Business Address: _____

Business Phone Number: _____

Taxpayers should keep a copy of this form, all above information, and receipts for equipment and installation, with their tax records for documentation in case of an audit.

I certify that the above information is true and accurate.

Name of Taxpayer/Applicant (Please Print)

Taxpayer/Applicant Signature and Date